

# **SSRO**

**Single Source  
Regulations Office**

## **User Guide for Contract Reporting Plan**

# Introduction

## 1. Introduction

- 1.1 This document is issued by the Single Source Regulations Office (SSRO) and sets out guidance to assist contractors with statutory reporting requirements for qualifying defence contracts and qualifying sub-contracts.
- 1.2 Statutory reporting requirements are set out in the Defence Reform Act 2014 (the “Act”) and the Single Source Contract Regulations 2014 (the “Regulations”). Regulation 24(1) requires a Contract Reporting Plan be provided for qualifying defence contracts.
- 1.3 All reports are disclosed as OFFICIAL – SENSITIVE – COMMERCIAL. The disclosure of protected information included in this report in circumstances not permitted by Schedule 5 of the Defence Reform Act 2014 is a **CRIMINAL OFFENCE**.

## 2. Reporting Timeline

- 2.1 The Contract Reporting Plan is required within one month of the initial reporting date.

## 3. General Guidance for completing report templates

- 3.1 Ensure macros are enabled within Excel for use of the reporting templates.<sup>1</sup>
- 3.2 On each worksheet **HOME** will redirect you to the home worksheet.
- 3.3 The home worksheet shows the requirements of the reporting template and contains links to each worksheet within the template.
- 3.4 If applicable, the “View all worksheets” cell on the home worksheet will reveal a list of all the reports that are to be completed in that template. Select the appropriate report from the drop down list.
- 3.5 Where applicable, in the top left corner of each worksheet, there will be an option to select only cells which are ‘used’ rather than ‘all cells’.
- 3.6 On each worksheet you will find:

Grey cells	Contain headings
Blue cells	Contain section headings
White cells	Contain instructions on the information required
Yellow cells	Are data entry cells and are the <b>only cells into which you input data</b> Select correct option, or input numbers, or monetary amounts (£).
Orange cells	Contain help, definitions or notes to help you complete the date entry cells

---

<sup>1</sup> <https://support.office.com/en-au/article/Enable-or-disable-macros-in-Office-documents-7b4fdd2e-174f-47e2-9611-9efe4f860b12?CorrelationId=2a985251-830b-49db-8389-a112e9b34a14&ui=en-US&rs=en-AU&ad=AU#bm2>

## User Guide for Contract Reporting Plan

Red cells	Indicate an incorrectly completed data entry cell that has not passed validation test
Green cells	Indicate when a cell has been completed and passed validation test

3.7 The content of each cell is in the following format:

- (1) Choice List – select the appropriate answer from the drop down list
- (2) Free text – text/numbers
- (3) Date – follow the date format specified
- (4) Number – provide the number rounded to the number of decimal places specified.

3.8 If the reference cell is red, then this indicates that inputted data into a data entry cell (yellow cell) has not passed the validation test. You must correctly input data into the data entry cell so the reference line (e.g. 01 – Dates Ref 01) turns green.

3.9 Each worksheet has a sequential number. Where possible, complete worksheets in the prescribed order, as some worksheets will drive calculations in subsequent worksheets. This guidance follows the order contained within the templates and as specified in the regulations.

3.10 Warning: you must not copy and paste data entry cells (yellow cells) from the report template as this will interfere with the functionality and linking to other worksheets.

**3.11 All financial information should be provided in GBP millions unless stated otherwise.**

3.12 For the purposes of this report, the financial year is a year beginning on 1 April and thus ends on 31 March in accordance with Section 43(1) of the Act and in accordance with Regulation 32, the relevant accounting period that applies to a QBU refers to a QBU reporting period.

3.13 Complete all the required information on the template before submission

3.14 Where references have been given to cells in the reporting templates, those references will be used in the user guide.

3.15 If you encounter any problems, or have any questions regarding the report templates or user guides, contact [helpdesk@singlesourceregulationsoffice.gov.uk](mailto:helpdesk@singlesourceregulationsoffice.gov.uk) (email address to be set up).

## 4. User Guide

### 01. Report Submission Admin

This worksheet shows the basic information required to be submitted for the contract, including relevant dates, individuals, and other general information or comments relating to the contract, as required under Regulations 22(2) and 22(3).

#### 01.01 - Dates

- 01.01 As prompted, complete in the box the date by which the report is required. Input the date in the format dd/mm/yyyy. Insert any comments relating to the deadline date in the free text comments box.
- 01.02 Before submitting the report complete the box for the date the report was submitted to MOD and SSRO. If you have any comments relating to the submission date input them in the free text comments box.

#### 01.02 - People

- 02.01 Insert the name, position, phone number and email address of the individual submitting the report.
- 02.02 Also include the contact details for the individual to be notified if there are any compliance issues with the submitted report. As above include, name, position, phone number and email address for the individual.

#### 01.03 - Other

- 03.01 Any other comments relating to the report not already mentioned in the dates section must be inserted in the comments text box.

#### 01.04 - General Guidance on template completion

- 04.01 This section provides you with contact details for the SSRO in case you have any issues completing the report template.

## 02. Contract Reporting Plan

### 01.01 Basic parameters plan depends upon

- 01.01 As prompted, include the contract start date
- 01.02 As prompted, include the contract end date. The reporting date will fall as per the reporting timeline noted in section two of this user guide.
- 01.03 Include the contract value. This is a requirement of Regulation 24(2)(a).
- 01.04 This is a general information requirement for contract reporting purposes. This cell is auto populated and indicates if a quarterly contract report is required.

### 02.02 Mandated and Additional Agreed Reporting Dates

## User Guide for Contract Reporting Plan

Included in this section of the templates is a list of the required reports and their respective reporting dates. This is a requirement under regulation 24(b) (i) and (ii) which requires a list of:

- every quarterly contract report, interim contract report, contract completion report and contract costs statement which will be required for the contract; and
- the dates on which those reports will be due.

The dates for the provision of the contract reporting plan, contract notification report, contract pricing statement, contract cost statement and the contract completion report are auto-populated based on the contract start and end dates.

The interim contract report must be provided within two months after the report dates agreed between the primary contractor and the Secretary of State (within the time limits set out in Regulations 27(2)(a) or 27(3)(a)). If no date is agreed between them, a default date will be set. This will be the date three years after the last day of the calendar quarter during which the initial reporting date fell and each third anniversary of that date (for qualifying defence contracts with a value of less than £50m) or 12 months after the last day of the calendar quarter during which the initial reporting date fell and each anniversary of that date (for qualifying defence contracts with a value greater than or equal to £50m). Further detail can be found in Regulation 27. The interim contract report dates can be added manually for each relevant financial year on rows 55 – 64. The required dates are when the report is due and when the report was submitted.

This section of the report allows for manual entry of the contract pricing statement, contract reporting plan and contract costs statements dates. These are on-demand contract reports for which the dates will be agreed within one month of the initial reporting date

Under in Regulation 30 “On-demand contract report”, the Secretary of State may by written direction require the primary contractor to provide the information described in

- a) Regulation 23(2) (contract pricing statement)
- b) Regulation 24(2) (contract reporting plan)
- c) Regulation 24(4) and (5) (interim contract report)
- d) Regulation 29(2) (contract cost statement)

Regulation 24(2)(b)(ii) requires the dates of the on-demand contract reports, listed above, to be include in the contract reporting plan.

Include the agreed date when the additional reports become due and the relevant financial year to which the report relates.

Update the worksheet to include the date the report is submitted and the relevant financial year to which the report relates.

## 03. Supplier

Regulation 22(3) requires that the contract reporting plan provided by a contractor which is a registered company contain the information detailed below.

### 03 – Contracting Company – Basic Reference Date

## User Guide for Contract Reporting Plan

As prompted:

- 03.01 Include the registered name of the company.
- 03.02 Include the company number of the contractor.
- 03.03 Include the trading name of the company if that is different from the registered name.
- 03.04 Include the registered address – start with name/number & Street/Road
- 03.05 Include town/city of the company's registered address.
- 03.06 Include the county/region of the company's registered address.
- 03.07 Include the country of the company's registered address.
- 03.08 Include the post code or zip code of the company's registered address.
- 03.09 Indicate whether the company is a SME by choosing SME / not SME from the drop down.
- 03.10 Include the date of the last day of the most recently completed financial year for the company. This date must be expressed in the format dd/mm/yy. This is additional to requirements in the Regulations.
- 03.11 State the name of registered name of any immediate parent undertaking of the company.
- 03.12 State the registered company number of the immediate parent undertaking of the company.
- 03.13 Include the registered address of the immediate parent company.
- 03.14 Include any additional immediate parent companies' name, registration number and address in the lines provided.
- 03.15 Provide any other relevant information relating to the information included above.

## 04. Contract Basic Reference Data

Regulations 22(2)(d) – (l) require that all reports under Part 5 of the Regulations contain certain information on the contract, including the regulated pricing method(s) used, and any business unit in relation to which a cost recovery rate has been used in determining the price payable under the contract. For further details, please see Regulation 22(2)(d)-(l).

### 01 - Basic Parameters

- 01.01 Enter the contract title in the value box and make sure it aligns with the title on the face of the contract.
- 01.02 Enter a brief description of the goods, works or services that are to be provided under the contract.
- 01.03 Enter the unique identifying number you have allocated to the contract.
- 01.04 Enter the unique identifying number allocated to the contract by the Secretary of State.
- 01.05 Ensure the date on which the contract was entered into is correct.

## User Guide for Contract Reporting Plan

01.06 Agree the contract completion date or, if that date is not known, the expected contract completion date.

If applicable:

01.07 Enter the date of the most recent amendment which affects the price payable under the contract.

01.08 Enter the identifying number you have allocated to the amendment.

01.09 Enter the identifying number the MOD has allocated to the amendment.

## 02 – Pricing Analysis – Currencies and Commercial Constructs

02.01 Under the appropriate pricing method, input the price resulting from each method (if known) in millions to three decimal places. Use the appropriate contract currency for each pricing method.

## 03 – Business Unit Involvement

03.01 Include any business unit in relation to which a cost recovery rate has been used in determining the price payable under the contract.

## 05. DPS Input

Under Regulation 24 (d), the contract reporting plan requires a description of the defined pricing structure (DPS) that the contractor will use.

This worksheet sets out the structure of the DPS for these costs.

- 1) Enter the DPS code for each item.
- 2) Enter the description of the DPS element.
- 3) Specify from the drop down list if this is a data input line. All level one items will not be a data input line.

## 07. Metrics

In accordance with Regulation 24 (e), the contract reporting plan requires a list of the output metrics that will be used to describe deliverables.

- 1) As per the contract reporting plan, enter each related DPS code.
- 2) Include the description of each DPS code
- 3) Include the parameters for each metric
- 4) Include a definition of each metric
- 5) As prompted, include the value and number of units for each metric.

## 08. Price

In accordance with Regulation 24 (f), the contract reporting plan requires a list of the cost recovery bases:

## User Guide for Contract Reporting Plan

- that were used, or are expected to be used, in the determination of the contract price; and
- that will be used in making the reports set out in the reporting plan.

In this section all financials are to be stated in GBP (Million) to 1.d.p unless stated otherwise.

### 03 - Recovery Bases

As prompted, list each recovery base used, or expected to be used, and provide the required units/level of that recovery base.

The amount of each cost recovery base is not required in this report.

Add additional comments as required.